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Humanizing the work

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Humanizing the Work

METAL castings are shaped in molds. The molds are made of sand. In up-to-date foundry practice the sand is packed by machines. The individual molder is a thing of the past. The whole process is a mechanical and impersonal one. It operates according to predetermined standards. All castings are treated alike.

The essence of professional practice of any kind is personal service. The relation between the server and the served is founded on confidence and a desire for service on the one hand; interest and a desire to meet the wishes of or serve the needs of the client on the other.

The function of the public accountant is to render personal service to clients. Whether the public accountant practices as an individual, or several public accountants associate for practice, whether the clients served are individuals, firms, or corporations, and regardless of the geographical distribution or location of the accountants' offices or those of clients, the unalterable principle on which the accountant rears and maintains his professional practice must be personal service.

Personal service implies personal con-

tact. Some physicians may treat patients with some measure of success by mail. But the futility of such methods on the part of the dentist are obvious. The patient carries with him the evidence of his need for dental services. The only way of finding out what a client needs or wants is to get in touch with him.

The public accountant who attempts to conduct a practice by sitting at a desk in his office is doomed to failure. Any amount of imagination or visualization at long range will not take the place of that knowledge which is acquired by contact and discussion with clients, the conditions which surround their business operations, the problems which their business relations develop, and the motives which stimulate their needs or desires for professional services.

The legal form of organization under which the business of the client is conducted need modify in no way the principle of contact. The corporation is but a magnified individual. The law makes it an artificial entity. But the officers thereof are the agents of the directors who in turn are trustees for the stockholders. The

personal representation of the corporation focuses in the officers. It is through them and their interpretations that a knowledge of the corporation's needs must be obtained. It is with them that the personal contact must be established and continued. Correspondence and telephonic communication will not suffice. Nothing short of the personal call will establish the ideal contact.

Accountancy practice may not be successfully conducted by means of a mechanical process. Foundry methods are not applicable. It is even doubtful at the present time if technical procedure may be standardized to any extent. Engagements may be similar in type, the conditions surrounding two engagements and the problems arising therein may be very much alike, even clients or the individuals who represent them may be so classified, but

the same combination in any two cases is a rare occurrence. And if such were the case the human element would still be present. It is a trait of human nature to resent being treated like so much metal or to have matters which to him are very personal and vital, handled by a cold, bloodless machine.

The secret of success seems to be in handling each engagement according to its individual needs; in realizing that somewhere back of each engagement there is an individual or group of individuals for whom the work with which the public accountant is entrusted has a very personal interest. It is only by ascertaining what this interest is in each case and meeting it that satisfaction will result. The human interest is and always will be present. To ignore it is fatal. To recognize it is the first step in developing and maintaining a successful practice.

Sensible Accounting for Social Agencies

BY JOHN RAYMOND WILDMAN

(Substance of an address before the General Council of The National Information Bureau, Inc., Waldorf Astoria Hotel, New York, December 10, 1921.)

ACCOUNTING for social agencies, or similar organizations, which is sensible and satisfactory must meet the test of four typical individuals: the contributor, the social worker, the agency accountant, and the auditor. Each has his point of view.

There are few agencies the activities of which may be carried on without funds. The agency makes its appeal on the strength of need and implies that the funds will be used honestly, wisely, economically, and efficiently. Any accounting to be satisfactory to the contributor must be convincing in these three respects.

The social worker is chiefly concerned with achievement. The planning and carrying out of the work must receive the bulk of the attention. The social worker

is a steward and is accountable for the funds which make possible his accomplishment; but such accountability must not take precedence over the work. Hence, accounting which has the approval of the social worker must be simple and non-laborious.

The function of the accountant is to provide the system and prescribe the method whereby the record is made of funds received, disbursed, or applied, in accordance with the desires or understanding of contributors and to prepare financial statements which will clearly and convincingly establish the fact that the funds have been administered honestly, economically and efficiently. Therefore, any accounting which stands the test from the accountant's point of view must be sys-